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TRANSMITTAL FORM (to be used for all correspondence after initial filing)		Application Number	10/797,603
		Filing Date	March 11, 2004
		First Named Inventor	Ayumi HIRAYAMA
		Art Unit	3627
		Examiner Name	C. R. Buchanan
Total Number of Pages in This Submission	10	Attorney Docket Number	116692005300

ENCLOSURES (Check all that apply)

<input type="checkbox"/> Fee Transmittal Form <input type="checkbox"/> Fee Attached <input checked="" type="checkbox"/> Amendment/Reply <input type="checkbox"/> After Final <input type="checkbox"/> Affidavits/declaration(s) <input type="checkbox"/> Extension of Time Request <input type="checkbox"/> Express Abandonment Request <input type="checkbox"/> Information Disclosure Statement <input type="checkbox"/> Certified Copy of Priority Document(s) <input type="checkbox"/> Reply to Missing Parts/Incomplete Application <input type="checkbox"/> Reply to Missing Parts under 37 CFR 1.52 or 1.53	<input type="checkbox"/> Drawing(s) <input type="checkbox"/> Licensing-related Papers <input type="checkbox"/> Petition <input type="checkbox"/> Petition to Convert to a Provisional Application <input type="checkbox"/> Power of Attorney, Revocation Change of Correspondence Address <input type="checkbox"/> Terminal Disclaimer <input type="checkbox"/> Request for Refund <input type="checkbox"/> CD, Number of CD(s) _____ <input type="checkbox"/> Landscape Table on CD	<input type="checkbox"/> After Allowance Communication to TC <input type="checkbox"/> Appeal Communication to Board of Appeals and Interferences <input type="checkbox"/> Appeal Communication to TC (Appeal Notice, Brief, Reply Brief) <input type="checkbox"/> Proprietary Information <input type="checkbox"/> Status Letter <input type="checkbox"/> Other Enclosure(s) (please identify below):
<div>Remarks</div>		

SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT

Firm Name	MORRISON & FOERSTER LLP		
Signature			
Printed name	Alex Chartove		
Date	December 5, 2008	Reg. No.	31,942



Docket No.: 116692005300
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Ayumi HIRAYAMA et al.

Application No.: 10/797,603

Confirmation No.: 3877

Filed: March 11, 2004

Art Unit: 3627

For: EXPENSE MANAGEMENT SYSTEM,
EXPENSE MANAGEMENT APPARATUS,
AND EXPENSE MANAGEMENT METHOD

Examiner: C. R. Buchanan

AMENDMENT UNDER 37 CFR 1.111

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Madam:

INTRODUCTORY COMMENTS

This is in response to the non-final Office Action dated November 5, 2008 (Paper No. 20081029). Reconsideration and allowance of the pending claims, as amended, in light of the remarks presented herein are respectfully requested.

A listing of claims begins on page 2 of this paper.

Remarks/Arguments begin on page 7 of this paper.